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**I.       COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES:**

**COUNTY COMMISSIONERS – QUORUM NECESSARY TO CONDUCT BUSINESS:**

**2.     Compliance Requirement:**

- A majority of the county commissioners constitutes a quorum and a quorum must be present before the commissioners can transact any business.  
(Section 7-2-2242, MCA)

**Suggested Audit Procedure:**

- Review minutes of the meetings to verify that a quorum was present at each regular and special meeting.

**SIGNATURES REQUIRED:**

**3.     Compliance Requirement:**

- The minutes of all meetings of the board of county commissioners must be signed by the chairman of the board of county commissioners and the county clerk (clerk and recorder). (Section 7-5-2130, MCA)

**Suggested Audit Procedure:**

- Review selected minutes of the meetings of the governing body to determine if they are signed by the individuals described above.

**REQUIRED ELEMENTS:**

**4.     Compliance Requirements:**

- The minutes must record all orders and decisions made by the board of county commissioners, and the substance of all matters proposed, discussed, or decided.  
(Section 7-5-2129, MCA; and Section 2-3-212, MCA)
- The minutes should include the following types of information (Various items listed below must be approved by resolution. Section 7-5-121, MCA, requires that all resolutions of the governing body of a county must be entered in the minutes.):
  - a. date, time, and place of meeting; (Section 2-3-212, MCA)
  - b. a list of the individual members of the public body, agency, or organization in attendance; (Section 2-3-212, MCA)
  - c. calls for bid, advertisements and accepting bids; (Sections 7-5-2301 and 15-70-101(5), MCA)
  - d. contracts or loans approved; (Section 2-3-212, MCA)
  - e. setting of salaries; (Section 7-4-2504, MCA)
  - f. reports to the governing body; (Section 2-3-212, MCA)
  - g. cancellation of warrants and checks; (Section 7-6-2607, MCA)

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**REQUIRED ELEMENTS - continued:**

**4.    Compliance Requirements - continued:**

- h. approval of investments; (Section 2-3-212, MCA)
- i. acceptance and approval of pledged securities; (Section 7-6-207(2), MCA)
- j. cash or budget transfers; (Sections 7-6-4006 & 7-6-4031 , MCA)
- k. appropriation of state and federal money; (Section 7-6-4006, MCA)
- l. sales of real or personal property; (Sections 7-8-2212 and 2214, MCA)
- m. transferring property between governmental entities; (Section 7-8-101, MCA)
- n. adoption of budget and setting of tax levies; (Sections 7-6-4030 & 7-6-4034, MCA)
- o. emergency budget resolutions; (Section 7-6-4032, MCA)
- p. setting rates of interest on registered warrants; (Section 7-6-2604, MCA)
- q. claim and warrant approval; (Sections 7-6-2202 & 7-5-2129, MCA)
- r. close inactive accounts; (Section 7-6-614, MCA)
- s. interlocal agreements between public agencies, which must be authorized and approved by the governing body; (Section 7-11-104, MCA)
- t. order for consolidation of offices; (Section 7-4-2310, MCA)
- u. roads opened, established, constructed, changed, abandoned, or discontinued; (Sections 7-14-2602, 7-14-2603, & 7-5-2129, MCA)
- v. form and content of records to be keep by a private entity, if the county has the authority to require a private entity to keep records; (Section 7-5-140, MCA)
- w. leases entered into to operate regional detention facilities; (Section 53-30-511)
- x. abandonment and consolidation of counties (Section 7-2-2701, MCA)
- y. exemptions from bidding or advertising requirements for certain contracts when an emergency caused by fire, flood, explosion, storm, earthquake, riot, insurrection, or other similar emergency has occurred. (Section 7-5-4303, MCA)
- z. the creation of a public library (Section 22-1-303, MCA)
- aa. the creation of a county water and/or sewer district (Section 7-13-2214, MCA)
- bb. the dissolution of a mosquito control district (Section 7-22-2447, MCA)

**(Note: The above list is not all-inclusive. We have attempted to identify all those items that reference minute entry in State law. The main compliance requirement, as noted above and contained in Section 2-3-212, MCA, is that the minutes must contain the substance of all matters proposed, discussed, or decided, without exception.)**

**Suggested Audit Procedure:**

- Review the minutes to determine if they appear to contain the substance of all matters proposed, discussed or decided.

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# **I.       COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES:**

## **REQUIRED ELEMENTS - continued:**

### **Suggested Audit Procedures - continued:**

- During the course of the audit, the auditor should watch for evidence of transactions and other activities that should have been recorded in the minutes and determine if they were recorded. If they do not appear in the minutes, inquire as to what action was taken.

## **VOTES OF INDIVIDUAL MEMBERS:**

### **5.    Compliance Requirement:**

- The minutes of the meetings of the board of county commissioners must include a record of the individual members votes when there is a request by a member and when there is a division on a question. (Section 7-4-2611(2)(d) and Section 2-3-212, MCA)

### **Suggested Audit Procedure:**

- Review the minutes to determine if the votes of the members are recorded in the minutes, as required by the above statute.

## **PUBLIC MEETINGS:**

### **6.    Compliance Requirements:**

- All meetings of governmental bodies, boards, bureaus, commissions or any political subdivision of the state or organizations or agencies supported in whole or in part by public funds or expending public funds must be open to the public. (Section 2-3-203, MCA)
- Meetings may be closed for the following reasons: (Section 2-3-201 through 2-3-203, MCA; A.G.O. Number 61, Volume 42; and A.G.O. Number 38, Volume 41)
  1. to discuss a matter of individual privacy, if the presiding officer determines that the demands of individual privacy clearly exceed the merits of public disclosure; or  
**(Note: The right of individual privacy may be waived by the individual about whom the discussion pertains and, in that event, the meeting must be open.)**
  2. to discuss a strategy to be followed with respect to litigation when an open meeting would have a detrimental effect on the litigating position of the public agency. A meeting may not be closed if the only parties are public bodies or associations.

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**PUBLIC MEETINGS - continued:**

**6.    Compliance Requirements - continued:**

- Minutes of the open meetings must be kept and shall be available for inspection and copying by the public. (Section 2-3-212 & 2-6-102, MCA)

**Suggested Audit Procedures:**

- Based on review of the minutes, determine if all meetings were open to the public. If a meeting was closed to the public by the presiding officer, determine that the minutes clearly indicate the reason for the closure and that the reason was an allowable one, as described above.
- Based on observation and inquiry, determine that minutes were kept of all public meetings and that those minutes are available for inspection and copying by the public.